

**ABSTRACT OF THE DISCLOSURE**

A transistor formed on a substrate comprises a gate electrode having a lateral extension at the foot of the gate electrode that is less than the average lateral extension of the gate electrode. The increased cross-section of the gate electrode compared to the rectangular cross-sectional shape of a prior art device provides for a significantly reduced gate resistance while the effective gate length, *i.e.*, the lateral extension of the gate electrode at its foot, may be scaled down to a size of 100 nm and beyond. Moreover, a method for forming the field effect transistor described above is disclosed.

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